

DISPOSITION AUTHORIZATION

The taxpayer is authorized to dispose of the articles listed hereon, in the manner indicated, without ATF supervision.

SIGNATURE OF REGIONAL DIRECTOR (COMPLIANCE), ATF

DATE

DISPOSITION OF ARTICLES

DISPOSITION	QUANTITY			
	(Kind of article)	(Kind of article)	(Kind of article)	(Kind of article)
14. RECEIVED INTO FACTORY (Show permit No.)				
15. REDUCED TO MATERIALS				
16. DESTROYED BY (Show method)				
17. TOTAL				

ATF OFFICER'S CERTIFICATE: I have inspected the articles and find that they are correctly described in this schedule, except as indicated below, and have supervised their disposition as shown under "Disposition of Articles." (If no exceptions, so indicate below.)

EXCEPTIONS:

SIGNATURE AND TITLE OF ATF OFFICER

DATE

CERTIFICATE OF DISPOSITION BY TAXPAYER: Under the penalties of perjury, I declare that this schedule is true and correct and that the articles listed on it were disposed of as shown under "Disposition of Articles."

SIGNATURE AND TITLE OF TAXPAYER (This certificate shall be signed by the individual owner, member of firm, officer of corporation, or other person authorized by the taxpayer to sign.)

DATE

INSTRUCTIONS

1. ASSEMBLY OF ARTICLES - Prior to submitting this schedule to the Regional Director (Compliance), Bureau of Alcohol, Tobacco and Firearms for disposition authorization, the taxpayer assembles the articles according to the applicable rate of tax, (1) in or adjacent to a factory if the articles are to be returned to bond, or (2) at any suitable place if the articles are to be destroyed or reduced to materials.

2. PREPARATION OF SCHEDULE - This schedule is prepared by the taxpayer in triplicate to show the following information: In block 8, whether the articles are to be destroyed or returned to bond (or, in the case of imported articles, to a nontaxpaid status) or are to be reduced to materials, and the permit number of the factory receiving such articles. In block 4, the permit number or location of the factory or factories from which the articles were removed or, in the case of imported articles, the location of the district director of customs or identity of other office where the tax was paid. In block 10: In column (a), each kind of article such as small cigarettes, large cigarettes, small cigars, large cigars, chewing tobacco, snuff, pipe tobacco, cigarette papers, or cigarette tubes. In column (b), the number of containers (packages) of cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, cigarette tubes, or the number of books or sets of cigarette papers. In column (c), the wholesale price per thousand of large cigars. Show either the taxable wholesale price as supported by records, or else the lowest wholesale price applicable to that brand and size of cigars shown on the manufacturer's basic record of wholesale prices during the period that this record is required to be retained. In column (d), the number or weight of the article in each container. In column (e), the total number or weight of cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, cigarette tubes, or books or sets of cigarette papers. In column (f), the total wholesale price only of large cigars with a wholesale price of not more than \$235.294 per thousand. In column (g), the rate to tax applicable to that article. In column (h), the respective amount of tax.

3. REQUEST FOR DISPOSITION - When the articles are assembled and this schedule is prepared, the taxpayer (or his authorized representative) executes the form in block 12 and forwards all three copies to the Regional Director (Compliance), Bureau of Alcohol, Tobacco and Firearms for the region in which the articles are assembled. The Regional Director (Compliance) either assigns and ATF officer to verify the schedule and supervise disposition of the articles or authorizes the taxpayer to dispose of the articles without supervision by executing the disposition authorization on two copies of the schedule returned to the taxpayer. Where an ATF Officer is assigned, he, upon completion of his inspection, returns to the taxpayer two verified copies of the schedule where claim for credit or refund is to be made and one verified copy where claim for allowance is to be made. Where the Regional Director (Compliance) authorizes the taxpayer to dispose of the articles without supervision, the taxpayer (or his authorized representative), upon completion of the disposition, executes the taxpayer's certificate of disposition on both copies of the schedule.

4. MANNER OF FILING CLAIM - The original of this schedule, after the proper certificate has been executed, may be used to support a claim on ATF F 2635 (5620.8). The duplicate of the schedule is, in any case, retained by the taxpayer. Where claim for refund or credit is made, ATF F 2635 (5620.8) is filed by the taxpayer with the Regional Director (Compliance), for the region in which the tax was paid or, where the articles were taxpaid in more than one region, with the Regional Director (Compliance) for any one of the regions in which the tax was paid. Where claim for allowance is made, ATF F 2635 (5620.8) is filed with the Regional Director (Compliance) for the region in which the articles were removed on determination of tax. The taxpayer shows, in block 7 on this schedule, the region in which such claim would be filed.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with the Paperwork Reduction Act of 1980. The information collection is used to support claims for tax credit or refund on tobacco products to be withdrawn from the market. The information is mandatory by statute (26 U.S.C. 5705).

The estimated average burden associated with this collection of information is .75 hours per respondent or recordkeeper, depending on individual circumstances. Comments concerning the accuracy of this burden estimate and suggestions for reducing this burden should be addressed to Reports Management Officer, Information Programs Branch, Bureau of Alcohol, Tobacco and Firearms, Washington, D.C. 20226, and the Office of Management and Budget, Paperwork Reduction Project (1512-0164), Washington, D.C. 20503.